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General Assembly

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Sixty-sixth session
Fifth Committee
Agenda item 115 (e)
Appointments to fill vacancies in subsidiary organs and other appointments

Appointment of members of the Independent Audit Advisory Committee

Note by the Secretary-General

1. As indicated in document A/66/105 of 15 March 2011, the General Assembly, at its current session, will be required to appoint two members, no two of whom shall be nationals of the same State, on the basis of equitable geographical representation, personal qualifications and experience, to fill the vacancies that will arise in the membership of the Independent Audit Advisory Committee, for a three-year term of office[1] beginning on 1 January 2012.

2. The following individuals have been nominated by their respective Governments for appointment or reappointment:

Mr. J. Christopher Mihm (United States of America)

Mr. John F. S. Muwanga (Uganda)

3. The curricula vitae of the candidates follow (see annex).

[1] Members shall serve for three years and can be re-elected for a second and final term of three years.

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Annex

Curricula vitae

J. Christopher Mihm (United States of America)

Professional experience

Managing Director, Strategic Issues, United States Government Accountability Office (GAO), 2004-present. Leads the conception, development, and issuance of over 50 GAO reports and testimonies each year on topics as diverse as governance, collaboration, and public sector transformations, strategic planning and performance measurement, public budgeting, human capital management, intergovernmental issues, regulatory policy, and federal tax policy and administration. Strategic Issues has a diverse, multidisciplinary staff of about 170 in four locations — Washington, D.C., Atlanta, Boston, and San Francisco. Strategic Issues' work has resulted in several billion dollars in documented savings and hundreds of non-financial results. Major relevant efforts include:

- Leads GAO's "High Risk" programme that identifies the federal programmes and operations most at risk and vulnerable to waste, fraud, abuse, and mismanagement and evaluates and monitors actions to address those risks.
- Led the monitoring, evaluation, and internal control assessments of the implementation of the American Recovery and Reinvestment Act's over $250 billion in expenditures that flowed through state and local governments. GAO's efforts involved several hundred staff working out of 17 states in 2009 and 2010, and directly resulted in improved performance, strengthened internal controls and better reporting.

International oversight and audit experiences include:

- GAO representative to the International Organization of Supreme Audit Institutions' Global Financial Crisis Task Force subteam on how audit institutions could contribute to ensuring the adequacy of government actions during and in the immediate aftermath of a future financial crisis, 2010-present.
- Member of the United States delegation to the XIX International Congress of Supreme Audit Institutions, 2007 in Mexico City, Mexico. Lead author and United States staff negotiator of enacted accords with recommendations concerning "Performance Assessment Systems Based on Key Indicators".

Director, Strategic Issues, United States General Accounting Office, 1997-2004. Led GAO work on results-oriented management — including implementation of the Government Performance and Results Act (GPRA) of 1993 — strategic human capital management, organizational transformation, and related public management and governance issues. Frequent witness at congressional hearings on public administration and governance and lead executive author of numerous reports to the Congress.

International oversight and audit experience included:

- Member of the United States delegation to the XVII International Congress of Supreme Audit Institutions, in 2001 in Seoul. Lead author and United States staff negotiator of enacted accords with recommendations concerning "The Contributions of Supreme Audit Institutions to Administrative and Government Reforms".

Management and staff positions in GAO, 1983-1997. Authored numerous reports and testimony statements for GAO witnesses at congressional hearings on federal management, GPRA, the Decennial Census, and the District of Columbia city government. Principal author of major GAO reports, such as *Executive Guide: Effectively Implementing the Government Performance and Results Act*, 1996, and *The Government Performance and Results Act: 1997 Governmentwide Implementation Will Be Uneven*, 1997.

Other professional activities

Fellow, National Academy of Public Administration, 2001-present. Chairman, National Academy of Public Administration Board of Directors, 2008-2010; Member, Board of Directors, 2005-2011; Project Panel Chair, "Achieving Green and Health Homes and Communities in America: A Report Following the National Dialogue on Green and Healthy Homes", March 2011; Conference Chair, 2007 Annual Meeting; Panel Chair, The Performance Consortium, 1997-1999.

Adjunct Lecturer, University of Maryland School of Public Policy. Teaching graduate course on performance management, 2011.

Subject Matter Expert in Performance Auditing, Governance, and, Performance Management for the World Bank working with the Russian Federation, Moscow, March 2011.

Member, Board of Directors, *The Public Manager*, 2010-present and member, Board of Editors, 2011-present.

Frequent speaker at national conferences on performance auditing, risk management, governance, and results-oriented management and often interviewed by print and electronic media on those and related issues.

Guest lecturer in graduate and undergraduate classes in public management at various universities, including the Maxwell School, Syracuse University.

Non-GAO publications

"Virtual Reorganization: Results Mapping and Collaboration", *The Public Manager*, Summer 2011.

"Commentary on *The Obama Administration and PBB: Building on the Legacy of Federal Performance-Informed Budgeting?* By Prof. Phil Joyce", *Public Administration Review*, vol. 71; No. 3, May/June 2011.

"Expanded Visions and Tool Kits for Today's Growing Governance Challenges, A Review of *Strategic Public Management: Best Practices from Government and Nonprofit Organizations*, edited by Howard R. Balanoff and Warren Master", *The Public Manager*, Spring 2011.

"Conversations with Leaders" transcribed interview in *The Business of Government*, The IBM Center for the Business of Government, Fall/Winter 2008.

"Theory to Practice Commentary on Fernandez and Rainey: Managing Successful Organizational Change in the Public Sector: An Agenda for Research and Practice", *Public Administration Review (web version)*, March/April 2006.

"Beyond Plans, Promises, and Good Intentions: Instilling Results-Oriented Management in Federal Agencies", in *Meeting the Challenges of Performance-Oriented Government* edited by Kathryn Newcomer et. al., The American Society for Public Administration/Center for Accountability and Performance, 2002.

"Implementing GPRA: Progress and Challenges", in *Quicker, Better, Cheaper*, edited by Dall W. Forsythe, Rockefeller Institute Press, 2001.

"Getting Ready for Performance Reporting", *The Public Manager*, Fall, 1999.

"Improving the Usefulness of Annual Performance Plans", *The Public Manager*, Fall 1998.

"Next Steps to Implementing the Results Act", *The Public Manager*, Fall 1997.

"GPRA and the New Dialogue", *The Public Manager*, Winter 1995-1996.

"The Government Performance and Results Act: A Framework for Results-Oriented Management", *OPM Message to the SES*, August 1994.

"The Decennial Census: An Agenda for Change", *Journal of Government Information*, vol. 21, No. 1, 1994.

Education

BA Georgetown University, 1981 (political theory) magna cum laude.

University of Virginia, Thomas Jefferson Foundation Graduate Fellow in Political Theory, 1981-1983.

Awards

GAO-United States Corps of Engineers Blacks in Government Chapter, Managing for Excellence Award, 2007.

Harry Hatry Distinguished Performance Measurement Practice Award, Center for Accountability and Performance, American Society for Public Administration, March 2003.

Elmer B. Staats Award, American Society for Public Administration, National Capital Area Chapter, 1998.

Alva and Gunnar Myrdal Award for Government Service, American Evaluation Association, 1998.

Arthur S. Flemming Award, 1994.

Numerous internal GAO awards and recognition.

John F. S. Muwanga (Uganda)

Professional qualification: Fellow of the Association of Chartered Certified Accountants, United Kingdom

Member of the Institute of Certified Public Accountants of Uganda

Academic qualification: Master of Science in accounting, University of Glamorgan (Wales, United Kingdom)

Current status: Auditor General of Uganda

Key experience

Graduated as a Chartered Certified Accountant in Great Britain, and joined the London office of Coopers & Lybrand (now known as PriceWaterhouseCoopers) in February 1980. Obtained extensive international and regional experience having worked with the firm (Coopers & Lybrand) in the London office for two and a half years, thereafter seven years in the Zambian office, then three years with the Lilongwe (Malawi) office. A partner with Coopers & Lybrand (from 1987 to 1994) while with the Zambian and Malawi practice. The main tasks had been to provide technical direction relating to the audit, company secretarial and taxation affairs of companies both in the public and private sectors. The companies have included financial institutions, farming estates, parastatal organizations, multinational corporations, local manufacturing and service industries. The responsibilities have included those of ensuring the maintenance of professional, technical and management skills of senior staff and developing appropriate standards of professional work. Having returned to Uganda in 1994, and taken up a consultancy assignment on a World Bank project, and attached to the Treasury (Government of Uganda), the experience has broadened to encompass those accounting disciplines and skills pertaining to central and local governments. As a consultant on the World Bank Project since 1994 held line positions within Government and headed the portfolio of the Directorate of Accounts, and represented Uganda as the Accountant General internationally. Auditor General of the Republic of Uganda from January 2001 to May 2006. In July 2006 to May 2007, served as the Deputy Head of the Public Expenditure and Financial Accountability Secretariat based in Washington, D.C. Reappointed as Auditor General of Uganda in July 2007 to date.

Served on many committees most notably on the Committee on Budget and Finance of the International Criminal Court based in The Hague (2003 to 2006) and the Institute of Certified Public Accountants of Uganda. Currently a member of the United Nations Independent Audit Advisory Committee, which is a panel of experts who provide advisory services to the General Assembly. Also currently a member of (i) the World Bank Multi Lateral Audit Advisory Group, (ii) the ACCA (UK) Public Sector Committee and (iii) Vice Chair of the English-speaking African Organization of Supreme Audit Institutions.

Employment history

January 2001 to May 2006 and July 2007 to date: Auditor General, Office of the Auditor General, Uganda

From 1 January 2001, as the Auditor General of the Republic of Uganda, the responsibilities have mainly been to effectively implement the constitutional provision of Article 163, which requires the Auditor General to audit and report to Parliament annually on the public accounts of Uganda and all public offices including the courts, the central and local government administrations, universities, public corporations and such bodies as established by an Act of Parliament. The Auditor General is a Constitutional Office whose appointment is by the President of Uganda with the approval of Parliament.

July 2006 to June 2007: Deputy Head, Public Expenditure and Financial Accountability Secretariat

From July 2006 served as the Deputy Head of the Public Expenditure and Financial Accountability (PEFA) Secretariat based in the World Bank in Washington, D.C. The secretariat is responsible for supporting the public performance measurement framework developed by a consortium of donors which include the World Bank, the European Commission, the United Kingdom Department for International Development, the Swiss State Secretariat for Economic Affairs, the French Ministry of Foreign Affairs, the Royal Norwegian Ministry of Foreign Affairs, the International Monetary Fund and the Strategic Partnership with Africa.

November 1994-31 December 2000: Internal Audit Advisor; Commissioner/ Treasury Officer of Accounts; Director Accounts, Ministry of Finance Planning and Economic Development

From October 1994 engaged as the Government's Economic and Financial Management Project's Internal Audit Adviser to the Ministry of Finance, Planning and Economic Development under the World Bank IDA Credit No. 2418-UG. Responsible for the establishment of the internal audit government department, which included drawing up its terms of reference, formulating the staff structure and job descriptions then ultimately the interviewing and placement of staff. An outline for the internal audit manual was also prepared.

Effective from March 1996 (still under the World Bank project) reassigned the duties of the Commissioner/Treasury Officer of Accounts, and reporting to the Permanent Secretary/Secretary to the Treasury. The tasks have been to ensure the proper management and control of the finances of Uganda and their compliance with the Constitution and the Public Finance Act.

Effective from September 1998 (still under the World Bank project) reassigned the duties of the Director, Accounts, of the newly restructured Ministry, and represented Uganda as the Accountant General internationally. The departments within the Directorate include Internal Audit, the Treasury Inspectorate and the Treasury Office of Accounts.

November 1993-August 1994: Management Consultant (Audit)/Partner, Coopers & Lybrand, Lusaka

Providing technical direction on audits, which have included, as the engagement partner, Zambia Railways, Zambia National Building Society, African Commercial Bank Limited, Zambia National Commercial Bank and Chibote Meat Corporation Limited. Zambia Railways had gross annual revenues in excess of US$ 25 million per their latest financial statements and fixed assets in excess of US$ 26 million (translated at ZK 700 equivalent to US$ 1). Foreign/donor-assisted organizations audited included Zambia Federation of Employers, United Church of Zambia and various projects sponsored at the University of Zambia.

June 1990-July 1993: Resident Partner, Coopers & Lybrand, Lilongwe

Technical Direction

Providing technical direction on audits, company secretarial and taxation affairs of companies. Some significant clients included Investment Trade and Management Corporation (I.T.M.) with a turnover in excess of MK 54 million; Lilongwe Water Board (Public utility company with assets in excess MK 187 million); Maltraco Limited (a subsidiary of I.T.M. involved with dealership distribution of earth moving equipment and heavy trucks); WJ & RL Gulliver involved in road and building construction. (7 MK approximates to US$ 1, June 1993)

Taxation

Taxation work included the review of income tax computations and returns prepared on behalf of clients and corresponding with the Department of Taxes to obtain approved assessments. Updating, advising and guiding both clients and staff on developments and changes in the taxation legislation.

Receiver

Acting as the Receiver and Manager of eight tobacco estates in receivership.

Administration

Attending to staff administration matters while managing the Lilongwe office. Obtaining the correct calibre of technical and professional staff in the right mix, by grade, in order to service the firm's client portfolio in the most effective manner and achieve and maintain the highest professional standards. The comparison of actual time spent on jobs against budgeted time was a key factor in monitoring costs and in the final analysis negotiating and agreeing fees with clients.

Training

Staff training and development was a constant feature as technical input at the most appropriate time enhanced efficiency and quality of the final product. On-the-job training (field training) during the course of an audit, or assignment, and final review on completion ensured that staff were suitably and constantly monitored and trained at the same time. Participation and presentation of various topics during in-house training courses organized in conjunction with the firm's Blantyre office,

assisted staff in the development of their audit, accounting and communication skills, particularly during case studies and role playing exercises.

Less structured and less formal arrangements were made with individual staff members in guiding them in past examination questions and techniques.

June 1989-June 1990: Partner (Audit), Coopers & Lybrand, Lusaka

A nine-partner office which was departmentalized into audit, taxation, management consultancy, liquidation, accounting and company secretarial. As one of the audit partners the major tasks involved providing technical direction on audits and the maintenance of professional standards.

As a member of the firm's national audit technical committee, had extensive involvement both in the issuance of auditing and accounting guidelines, and the organization and participation in in-house training courses.

May 1987-June 1989: Partner, Coopers & Lybrand, Kitwe, Zambia

As a general practice partner the work performed encompassed that of auditing, taxation, company secretarial and general business advice. The responsibilities were extended to developing the firm's accounting and secretarial department's role to that of a more broader based financial services role and renaming the department as Business Services Group.

August 1983-May 1987: Audit senior; Audit supervisor; Manager and Special Assistant to the Senior Partner, Coopers & Lybrand, Lusaka

Duties performed

Audits

Auditing companies both in the private sector and parastatal organizations. The activities of those companies were mainly manufacturing, retail and wholesale, construction, farming, transportation (haulage), ecclesiastical, hotel and financial services. Major clients included Intercontinental Hotel Corporation Limited, Zambia National Provident Fund, Zambia National Wholesale and Marketing Company Limited, Contract Haulage, Premium Oil Industries and Zambia National Commercial Bank.

Special Assistant to the Senior Partner

The work centred mainly on new and prospective clients. It entailed the compilation and analysis of data and the preparation of various financial reports such as share valuations, cash flow forecasts, appraisal of projects/business ventures and liaison with financial institutions.

February 1980-November 1982: Semi Senior; Senior, Coopers & Lybrand, London

As part of a team in the Business Services Group of the London office, varied tasks were performed which included: audits; investigations; preparation of statutory and

management accounts; attending to company secretarial matters; and preparation of various financial reports.

Other activities

Member of the United Nations Independent Audit Advisory Committee, 1 January 2008 to date

Member of the Committee on Budget and Finance of the International Criminal Court based in The Hague, 2003 to 2006

Ex-officio Council Member of the Institute of Certified Public Accountants of Uganda, 1996 to date

Non-Executive Board member of Uganda Cooperative Bank, 1996-1998, and chaired the Audit Sub-Committee of the Board

Member of the Rotary Club of Lilongwe, 1992/93

Honorary Treasurer of Kitwe (Zambia) and District Chamber of Commerce and Industry — 1987 and 1988

Executive Committee Member of the Chartered Association of Certified Accountants — Zambia Branch 1987